



Florida Department of Environmental Protection  
CITIZEN SUPPORT ORGANIZATION ANNUAL REPORT

Required Signatures: No Signature

Year: 2016

Citizen Support Organization (CSO) Name: Friends of Oleta River State Park

Mailing Address: 3400 NE 163rd Street, N Miami Beach, FL 33160

Telephone Number: 786-529-5012 Website Address (if applicable): FriendsOfOletaRiverStatePark.org

**Statutory Authority:**

**Section 20.2551, F.S., Citizen support organizations; use of property; audit; public records; partnerships.** In summary, the statute specifies the organizational requirements, operational parameters, duties of a CSO to support the Department of Environmental Protection (Department), or individual units of the Department, use of Department property, audit requirements, public records requirements, and authorizes public-private partnerships to enhance lands managed by the Department.

**Section 258.015, F.S., Citizen support organizations; use of property; audit.** In summary, the statute defines a CSO, requires authorization by the Division of Recreation and Parks, and specifies the use of property. This statute authorizes the Partnerships in Parks (PIP) program for state parks, the program's operational parameters, CSO's operational parameters, and donor recognition.

**Brief Description of the CSO's Mission:**

The Friends of Oleta River State Park (Friends) is a dedicated 501(c)(3) nonprofit citizen support organization that sponsors events, raises funds and advances the goals and missions of Oleta River State Park. The Friends actively lead events, programs and initiatives to bolster community involvement - individual and corporate - through volunteering and the investment of time and money in order to better protect and conserve the Park's natural resources, while also working to improve and maintain Oleta's recreational components.

Oleta River State Park (OLETA) is the largest urban State Park in Florida, which brings great benefits to a highly urbanized area, yet also presents many challenges, especially in the financial realm, where funding is critical for conservation, restoration and maintenance/improvement of the natural and/or recreational areas. The Friends work to strategically plan and implement programs to support the park broadly and improve: 1. the ecological health of the conserved parklands and 2. provision of vibrant and well-maintained recreational spaces.



**Florida Department of Environmental Protection  
CITIZEN SUPPORT ORGANIZATION ANNUAL REPORT**

**Brief Description of the CSO's Results Obtained:**

- 70 yearly volunteer events, greatly boosting biodiversity, removing hundreds of invasive species, eliminating harmful litter and/or contaminants released (into lands/waters) and significantly increasing core group of Friends garden volunteers
- In garden-related planting, maintenance and/or cleanup events, the Friends have achieved over 6,400 volunteer hours by board and/or members and an additional 3,200 in other student/community volunteer hours (equaling to 564 event-day volunteers giving back to Oleta at events).
- CSO consistently had 3-5 active weekly volunteers maintaining the garden
- Local Girl Scout Troop successful Silver Award completion in Oleta's Butterfly Garden, focused on biodiversity and native plant education
- Whole Foods Market donated 2 rain barrels/board member installed (estimated 2,200 gallons of water/year)
- Boosted the Young Friends of Oleta youth committee with the introduction of our Friends of Oleta t-shirts, designed by the Friends' president, proving to be a positive marketing, volunteer appreciation and stakeholder-team-building tool with fundraising potential as well
- First Annual Student Seaside Strings fundraising concert launched with great success. Our talented student

**Brief Description of the CSO's Plans for Next Three Fiscal Years:**

- Addition of official signage to Oleta's Butterfly Garden to include educational elements, green infrastructure components, along with aggressive funding searches to support this project component
- Supporting the Park in native-plant greening of high runoff areas adjacent/across from parking lots
- Second annual Student Concert in Fall 2017 along with at least 4-6 annual major fundraising events to promote restoration/conservation and mountain bike trail development/improvement goals
- Launch the Friends/Young Friends of Oleta recycling pilot and installation of initial recycling bins, including maintenance and monitoring weekly, followed by partner/donor search
- Strongly support and grow the Young Friends of Oleta and established/year-to-year relationships with several local-partner schools
- Increase board members in capacity to increase available time and/or resources/support in networking, fundraising, assisting/leading events and sharing nonprofit responsibilities to more realistically and easily achieve missions and goals during 2017 leadership transitions into 2018
- Significant increases in Corporate Memberships (all tiers) and in-kind gifts from community leaders/business interests based on two established and flourishing butterfly/biodiversity gardens
- Completion of a comprehensive Friends of Oleta Butterfly Garden Trail from flagship Surfside and newly finished Friends-partner Bay Harbor school gardens to Bal Harbour/Sunny Isles Beach/North Miami

☒ Copy of the CSO's Code of Ethics attached (*Model provided; see CSO 2014 instructions*)

☒ Certify the CSO has completed and provided to the Department the organization's most recent Internal Revenue Service (IRS) Form 990, 990-EZ, or 990-N/Annual Financial Statement

**FRIENDS OF OLETA RIVER STATE PARK, INC.  
CODE OF ETHICS**

**PREAMBLE**

- (1) It is essential to the proper conduct and operation of Friends of Oleta River State Park, Inc. (herein "CSO") that its board members, officers, and employees be independent and impartial and that their position not be used for private gain. Therefore, the Florida Legislature in Section 112.3251, Florida Statute (Fla. Stat.), requires that the law protect against any conflict of interest and establish standards for the conduct of CSO board members, officers, and employees in situations where conflicts may exist.
- (2) It is hereby declared to be the policy of the state that no CSO board member, officer, or employee shall have any interest, financial or otherwise, direct or indirect, or incur any obligation of any nature which is in substantial conflict with the proper discharge of his or her duties for the CSO. To implement this policy and strengthen the faith and confidence of the people in Citizen Support Organizations, there is enacted a code of ethics setting forth standards of conduct required of Friends of Oleta River State Park, Inc. board members, officers, and employees in the performance of their official duties.

**STANDARDS**

The following standards of conduct are enumerated in Chapter 112, Fla. Stat., and are required by Section 112.3251, Fla. Stat., to be observed by CSO board members, officers, and employees.

**1. Prohibition of Solicitation or Acceptance of Gifts**

No CSO board member, officer, or employee shall solicit or accept anything of value to the recipient, including a gift, loan, reward, promise of future employment, favor, or service, based upon any understanding that the vote, official action, or judgment of the CSO board member, officer, or employee would be influenced thereby.

**2. Prohibition of Accepting Compensation Given to Influence a Vote**

No CSO board member, officer, or employee shall accept any compensation, payment, or thing of value when the person knows, or, with reasonable care, should know that it was given to influence a vote or other action in which the CSO board member, officer, or employee was expected to participate in his or her official capacity.

**3. Salary and Expenses**

No CSO board member or officer shall be prohibited from voting on a matter affecting his or her salary, expenses, or other compensation as a CSO board member or officer, as provided by law.

#### **4. Prohibition of Misuse of Position**

A CSO board member, officer, or employee shall not corruptly use or attempt to use one's official position or any property or resource which may be within one's trust, or perform official duties, to secure a special privilege, benefit, or exemption.

#### **5. Prohibition of Misuse of Privileged Information**

No CSO board member, officer, or employee shall disclose or use information not available to members of the general public and gained by reason of one's official position for one's own personal gain or benefit or for the personal gain or benefit of any other person or business entity.

#### **6. Post-Office/Employment Restrictions**

A person who has been elected to any CSO board or office or who is employed by a CSO may not personally represent another person or entity for compensation before the governing body of the CSO of which he or she was a board member, officer, or employee for a period of two years after he or she vacates that office or employment position.

#### **7. Prohibition of Employees Holding Office**

No person may be, at one time, both a CSO employee and a CSO board member at the same time.

#### **8. Requirements to Abstain From Voting**

A CSO board member or officer shall not vote in official capacity upon any measure which would affect his or her special private gain or loss, or which he or she knows would affect the special gain or any principal by whom the board member or officer is retained. When abstaining, the CSO board member or officer, prior to the vote being taken, shall make every reasonable effort to disclose the nature of his or her interest as a public record in a memorandum filed with the person responsible for recording the minutes of the meeting, who shall incorporate the memorandum in the minutes. If it is not possible for the CSO board member or officer to file a memorandum before the vote, the memorandum must be filed with the person responsible for recording the minutes of the meeting no later than 15 days after the vote.

#### **9. Failure to Observe CSO Code of Ethics**

Failure of a CSO board member, officer, or employee to observe the Code of Ethics may result in the removal of that person from their position. Further, failure of the CSO to observe the Code of Ethics may result in the Florida Department of Environmental Protection terminating its Agreement with the CSO.

Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Information about Form 990-EZ and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-1150

**2016****Open to Public  
Inspection**

**A** For the 2016 calendar year, or tax year beginning , 2016, and ending , 20

**B** Check if applicable:  
☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization **FRIENDS OF OLETA RIVER STATE PARK INC.**  
 Number and street (or P.O. box, if mail is not delivered to street address) **3400 NE 163RD STREET** Room/suite  
 City or town, state or province, country, and ZIP or foreign postal code **NORTH MIAMI BEACH, FLORIDA 33160**

**D** Employer identification number **650987371**

**E** Telephone number **786-529-5012**

**F** Group Exemption Number ▶ **?**

**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶ [www.friendsfoletrariverstatepark.org](http://www.friendsfoletrariverstatepark.org)

**J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **14,752**

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I) ☒

Check if the organization used Schedule O to respond to any question in this Part I ☒

<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	12,720
	<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b>	Membership dues and assessments	<b>3</b>	1,617
	<b>4</b>	Investment income	<b>4</b>	
	<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b>	Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	<b>5c</b>	
	<b>6</b>	Gaming and fundraising events		
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
<b>Expenses</b>	<b>b</b>	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	559
	<b>c</b>	Less: direct expenses from gaming and fundraising events	<b>6c</b>	144
	<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>	415
	<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>	
	<b>b</b>	Less: cost of goods sold	<b>7b</b>	
	<b>c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>	
	<b>8</b>	Other revenue (describe in Schedule O)	<b>8</b>	
	<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	14,752
	<b>Net Assets</b>	<b>10</b>	Grants and similar amounts paid (list in Schedule O)	<b>10</b>
<b>11</b>		Benefits paid to or for members	<b>11</b>	
<b>12</b>		Salaries, other compensation, and employee benefits	<b>12</b>	
<b>13</b>		Professional fees and other payments to independent contractors	<b>13</b>	
<b>14</b>		Occupancy, rent, utilities, and maintenance	<b>14</b>	1,867
<b>15</b>		Printing, publications, postage, and shipping	<b>15</b>	1,417
<b>16</b>		Other expenses (describe in Schedule O)	<b>16</b>	18,634
<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	21,918	
<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	(7,166)
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	43,272
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	0
	<b>21</b>	<b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	<b>21</b>	36,106

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 106421

Form **990-EZ** (2016)

**Part II Balance Sheets** (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	43,272	22 36,106
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	43,272	25 36,106
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	43,272	27 36,106

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose? See Schedule O, Statement 1

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses  
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 Oleta River State Park support in vital equipment repair and material/supplies/equipment purchases not in District budget funding. Replacement of part of stolen equipment at Park.		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	8,794
29 Oleta River State Park butterfly garden revitalization project: native plants and trees donated and planted to include large removal of invasive species and full management of all garden zones. Litter/trash cleanup & recycling of items in general park garden and shoreline areas as additional component. - Con't on Schedule O		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	3,183
30 Maintenance and improvement of the mountain bike trails at Oleta River State Park, monthly trail maintenance events as part of overall management of all bike trails by our subcommittee. Equipment purchase for work on the trails		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	1,410
31 Other program services (describe in Schedule O)		
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	1,764
32 Total program service expenses (add lines 28a through 31a)	32	15,151

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Kimberly Lewis President	65	0	0	0
Nina Jackson Vice President/Treasurer	10	0	0	0
Gloria Kay Secretary	1.5	0	0	0
Allan McHenry Board Member	10	0	0	0
David Kay Board Member	1	0	0	0
Giovanna Garay Board Member	3	0	0	0
Paco Nagaro Board Member	3	0	0	0
Georgiana Mijares Board Member	10	0	0	0
Carlos Rodriguez Board Member	1.5	0	0	0
Aaron Hulstine Board Member	6	0	0	0



**Part V Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V. ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .	33	✓
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .	34	✓
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .	35a	✓
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .	35c	✓
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	36	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a	37a	
b Did the organization file Form 1120-POL for this year? . . . . .	37b	✓
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .	38a	✓
b If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	38b	
39 Section 501(c)(7) organizations. Enter: . . . . .		
a Initiation fees and capital contributions included on line 9 . . . . .	39a	
b Gross receipts, included on line 9, for public use of club facilities . . . . .	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶ . . . . .		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	40b	✓
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .	40e	✓
41 List the states with which a copy of this return is filed ▶ FLORIDA		
42a The organization's books are in care of ▶ NINA JACKSON Telephone no. ▶ 786-942-0902		
Located at ▶ 3140 S OCEAN DRIVE APT 1409, HALLANDALE, FLORIDA ZIP + 4 ▶ 33009-5100		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	42b	✓
If "Yes," enter the name of the foreign country: ▶		
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States? . . . . .	42c	✓
If "Yes," enter the name of the foreign country: ▶		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44a	✓
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44b	✓
c Did the organization receive any payments for indoor tanning services during the year? . . . . .	44c	✓
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	44d	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	45a	✓
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .	45b	✓

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .

	Yes	No
46		<input checked="" type="checkbox"/>

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

- 47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

	Yes	No
47		<input checked="" type="checkbox"/>

- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

48		<input checked="" type="checkbox"/>
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- 49a Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

49a		<input checked="" type="checkbox"/>
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- b If "Yes," was the related organization a section 527 organization? . . . . .

49b		<input checked="" type="checkbox"/>
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- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

- f Total number of other employees paid over \$100,000 . . . . . ▶

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

- d Total number of other independent contractors each receiving over \$100,000 . . . . . ▶

- 52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b> <input checked="" type="checkbox"/>	Signature of officer		Date		
	KIMBERLY LEWIS		6/29/17		
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	LATANIA M. RUISE	Latania M. Ruise	6/24/17		P00466549
	Firm's name ▶ PRIVEY & ASSOCIATES, PA	Firm's EIN ▶	20-1629121		
	Firm's address ▶ 655 IVES DAIRY RD #306, MIAMI, FL 33179	Phone no.	786-393-7750		

May the IRS discuss this return with the preparer shown above? See instructions . . . . .



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2016**

**Open to Public  
Inspection**

Name of the organization

FRIENDS OF OLETA RIVER STATE PARK INC.

Employer identification number

65-0987371

**PART I - Line 16**

1. State Park vehicles and/or equipment repairs plus purchase materials, supplies, & equipment \$8,793.88
2. Mountain biking trails maintenance and improvement materials, equipment & event/volunteer support \$1,410.34
3. Revitalization of butterfly garden and trash cleanups: watering equipment, native plants, materials, new arbor, paint, artistic materials, species signage \$3,183.40
4. Invasive parkland project 1-acre: clearing of invasive plants/trees, new plants, and equipment \$1,763.64
5. Volunteer and donor appreciation, including volunteer logo t-shirt and food/drinks at events \$2,578.35
6. Local/state non-profit, local school outreach \$905.28

**PART III - Statement 1**

**Primary Exempt Purpose**

Nonprofit citizen support organization that sponsors events and fundraising efforts to advance the goals and mission of Oleta River State Park.

**PART III - Line 29 Con't**

Weekly volunteering plus 2-3 events per month.

Form **8453-EO****Exempt Organization Declaration and Signature for Electronic Filing**

OMB No. 1545-1879

For calendar year 2016, or tax year beginning , 2016, and ending , 20

**2016**Department of the Treasury  
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868

Name of exempt organization

FRIENDS OF OLETA RIVER STATE PARK INC.

Employer identification number

65-0987371

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a below and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a Form 990-EZ check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	14,752
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	

**Part II Declaration of Officer**

- 6 ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- ☒ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2016 electronic return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign  
Here

Signature of officer

Date

PRESIDENT  
Title**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)**

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b>	ERO's signature <i>Latania M. Ruise</i>	Date <i>6/29/17</i>	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN <b>P00466549</b>
	Firm's name (or yours if self-employed), address, and ZIP code <b>PRIVEY &amp; ASSOCIATES, PA</b> <b>655 IVES DAIRY RD #306, MIAMI, FL 33179</b>	EIN <b>20-1629121</b>	Phone no. <b>786-393-7750</b>		

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>LATANIA M. RUISE</b>	Preparer's signature <i>Latania M. Ruise</i>	Date <i>6/29/17</i>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00466549</b>
	Firm's name <b>PRIVEY &amp; ASSOCIATES, PA</b>	Firm's EIN <b>20-1629121</b>	Phone no. <b>786-393-7750</b>		

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 36606Q

Form **8453-EO** (2016)

## **Citizen Support Organization Statement on Value of Contributed Services**

This statement reports on services provided to the Citizen Support Organization (CSO) from park staff support and in-kind support for the past fiscal year. The statement is part of the CSO's Annual Financial Report described in Chapter 5: Section 7 of the 2014 CSO Handbook. The primary purpose of the Annual Financial Report is to provide a summary of the most relevant information to the Department and Division, and to meet the common interests of donors, members, creditors, and others who provide resources to the not for profit organization.

This Value of Contributed Services for a park is provided to the CSO by the park or District through the Park Programs Development Specialist. Note, the Division of Recreation and Parks operates on a cash-based method of accounting.

**Park Name:** Oleta River State Park

**Park Address:** 3400 NE 163<sup>rd</sup> Street, North Miami Beach, FL 33160

**Name of the CSO:** Friends of Oleta River State Park

A summary of contributed services from the period of (January 1, 2016) through (December 31, 2016) is as follows:

### **Park Staff Support**

The total number of hours contributed in staff support services converted to a monetary amount.

The park contributed a total of \$ \$4046.89\* in staff support services to the CSO.

\*we have requested a review (data provided to CSO 6/27/16) due to a greater than thirteen fold jump in Park Staff Support Services and potential errors

### **Park Facilities Support**

The total amount of water, electric, and utility expenses used to support CSO events, concessions, etc.

The CSO received a total of \$4091.00\*\* in park facilities support.

\*\* we have requested a review (data provided to CSO 6/27/16) due to a greater than eightfold jump in Park Staff Support Services and documented prior concerns with water data yet unresolved

### **In-Kind Support**

The CSO receives additional services outside of the park staff contributed hours called in-kind services. In-kind services are a type of charitable giving in which, instead of money, a person contributes some kind of service, good, or commodity. Examples are professional services of a lawyer, accountant, or any professional or the estimated value of a good or commodity.

The CSO received a total of \$ 4,889.00\*\*\* in in-kind support services.

\*\*\*Does not include in-kind donations of an a/c yearly storage space, high water volumes provided by local business for large restored/replanted Oleta area or board member monthly watering/storing of plants to achieve maximum plant delivery/discounts due to lack of individual onsite meters and/or measurement gauges or formulas to accurately estimate values.

### **List of Program Services**

Federal charitable 501(c)(3) organizations are required to report total expenses and revenue for each program service. According to the IRS, a program service is any activity by the organization which accomplishes its charitable purposes.

For *each* program service provide a description, total expense, and total revenue. For *each* program service description, clearly and concisely describe the accomplishments through specific measurements such as visitors served, days of an event, number of sessions or events held, publications issued, etc. (add pages as appropriate).

**Program Service Description:** Funds support to Oleta River State Park in vital equipment repair and material/supplies/equipment purchases not in District budget funding. Replacement of a portion of stolen equipment at Park. We always strived to quickly (same-day) approve all fund requests from Park, insuring that all demands were handled and completed in an extremely rapid manner to avoid loss of productivity or time for Park/staff. We work quickly to research pricing to assure maximum quality and price(ing).

Total Expense \$8793.88

Total Revenue \$0.00

**Program Service Description:** Mountain bike trail maintenance and improvement materials, equipment & event/volunteer support. The Friends do not have current park visitor information from Park but the bike trails, solely managed by this program, drive a large percentage of park visitors, which are estimated to surpass 600,000 yearly. Under the program, the trails are fully maintained via monthly events and regular (weekly) volunteers. A positive collaboration has been between the environmental/ecological and recreational board/members, leading to new attention from Park management to make sure that only approved materials are now used on trails and restored trees/plants are protected during trail development. This has led to greater interest in and education provided to trail leaders and discernable quality improvements to restored areas. The CSO trail management board/members maintained an active social media platform where community support is visible and continuously manifested due to the hard work done by volunteers. Relationships with local commercial interests were actively forged to increase donations and support, leading up to a steady increase in mountain biking events led for promotion and outreach.

Total Expense \$1410.34

Total Revenue \$0.00



**Program Service Description:** Revitalization of butterfly garden and trash cleanups: watering equipment, native plants, materials, new arbor, paint, artistic materials, species signage. In 2016, management allowed us to remove hundreds of mistakenly planted/donated CAT II tall invasive shrubs. Simultaneously, due to great community volunteer support, the CSO was able to replant, manage and maintain the entire garden area. We have provided extensive native plant and biodiversity education to the community and have partnered with several schools bringing many hundreds of local students into Oleta. Whole Foods Market and Starbucks regularly donated food and coffee for volunteers and two rainfall barrels (installed by a board member) were also donated by Whole Foods for irrigation. One new wood arbor (entrance) was added and another was repainted and decorated by local volunteer artists. Due to Park species signs delayed into 2017, we added purchased species signs to honor the hard work done by our local Girl Scouts, who chose our garden as their Silver Project. We planted over 1000 native plants and removed even more invasive plants/seedlings via over 8,000 donated hours by many hundreds of volunteers. Due to the garden, we have received support from local mayors and elected officials at all levels of government, up to County level. Whole Foods also donated funds to our garden and held a staff volunteer day there. We have planted eco-system-services efficient native species using organic nutrients - recycled Starbucks coffee - and cardboard as an organic mulching material. Litter cleanups/recycling were a regular addition to garden events and we used the cleanup platform at larger cleanup events to begin recycling/recycling education at Oleta, disposing of collected recycling at board members private/home bins. Many thousands of pounds of trash/recycling have been collected by volunteers, removed from Oleta's shorelines.

Total Expense \$3181.40

Total Revenue \$.00

**Program Service Description:** Invasive parkland project 1-acre: clearing of invasive plants/trees, new plants, and equipment. The CSO has taken over the restoration efforts and management of this previously unmanaged Oleta urban parkland space. Past acting manager had assured concerned local elected officials that a solution would be found to alleviate rampant dumping, systemic vagrancy and invasive plant infestations. When the Park could not participate due to lack of staff, the CSO stepped up, partnering with FIU SEAS to begin an amazing transformation done by intensive and hard labor provided by our volunteers. Two cleanup events, at project start, removed a trailer load of hazardous and heavy debris waste by volunteers. A subsequent Earth/Arbor Day event with FIU brought Oleta large trees (2 buttonwoods) and 75 cocoplums donated by a local landscaping company, referred to the Friends by the City of North Miami Beach. The contractor also sent staff with augurs for planting and other donated in-kind support. Volunteers removed thousands of invasives and cleared over 1000 lbs. of trash. With several additional events, donated in-kind land-clearing services and weekly volunteering by the Friends and FIU resulted in the removal of tall CAT I and II invasive trees, along with the regular management of invasive plant seedlings. In 2016, we planted hundreds of native wildflowers/shrubs/vines and grasses and began to build commercial relationships and secured commitments for larger tree donations. We purchased an electric lawnmower so that volunteers could more easily control areas as we replant.

Total Expense \$1763.64



Total Revenue \$0.00

**Program Service Description:** \_\_\_\_\_

Total Expense \$0.00

Total Revenue \$0.00

**Total Program Services**

Provide a total amount for all program expenses and a total amount for all program revenue.

CSO total program service expenses \$ 15,149.62

CSO total program service revenues \$ \_\_\_\_\_

**Friends Of Oleta River State Park Inc**

**Annual Budget FYE 2017**

	<b>Annual Budget</b>	<b>Used</b>	<b>Funds/Grant</b>	<b>Balance</b>
<b>SUPPORT &amp; REVENUE</b>				
Grants	0.00			
Indiv. Donations	1,000.00			
Corporate support	8,000.00			
OTB Bike events	5,000.00			
OTB Event Corp Sponsors	1,000.00			
Fundraising events	800.00			
Memberships (Friends + OTB)	4,800.00			
Corporate Memberships	2,000.00			
Cart/At Park Donations	4,000.00			
OTB t-shirt sales	1,500.00			
<b>TOTAL REVENUE</b>	<b>\$ 26,600.00</b>			
<b>EXPENSES</b>				
Marketing/donor outreach	500.00			
Event expenses	400.00			
Membership outreach	200.00			
Volunteer/donor recognition	2,000.00			
Website/communication/tech	1,800.00			
General Office Expenses	800.00			
Recycling Program	1,200.00			
Park Administration	7,000.00			
Trail Maintenance Program	6,000.00			
Butterfly Garden Program	4,000.00			
NE 163rd Corner Lot Program	1,800.00			
Delivery/nonprofit/outreach	1,800.00			
<b>TOTAL EXPENSES</b>	<b>\$ 27,500.00</b>			
<b>Net Surplus/(Deficit)</b>	<b>\$ (900.00)</b>			



Florida Department of Environmental Protection

CSO ANNUAL PROGRAM PLAN

Required Signatures: Adobe Signature

Name of CSO: Friends of Oleta River State Park

For CSO Fiscal Year: 2016

	Description of Annual Projects	Resources Needed	Sources of Resources	Agency Approval Needed Y/N
1	Membership drive: individual and corporate	Board/Friends' member volunteer-driven	Board/membership/Friends community database	N
2	Support of Miami-Dade county Earthday cleanup Baynanza event	Friends' membership & volunteers	Friends' membership & volunteers	N
3	SIB/local Girl Scouts Butterfly Garden entrance improvement project	Friends' membership & Girl Scout partners	Friends' membership & Girl Scout partners	N
4	Local elementary/middle/high school Butterfly Garden biodiversity projects	Friends' leadership, volunteers & students	Friends' leadership, volunteers & students	N
5	K-Family Day Picnic partner event led by the Friends of Oleta	Friends & Kiwanis members/ students	Friends & Kiwanis members/ students	Y
6	Get to Know Your Park Day	Friends membership, volunteers/community	Friends membership, volunteers/community	Y
7	Art & Music in the Park	Friends membership, volunteers/community	Friends membership, volunteers/community	Y
8	Take a Kid Mountain Biking & Full Moon Mt. Biking Nights (multiple)	Friends membership, volunteers/community	Friends membership, volunteers/community	N
9	Mountain Bike Race	Friends membership, volunteers/community	Friends membership, volunteers/community	Y
10	Fitness/education/biodiversity Trail	Friends membership, volunteers/community	Friends membership, volunteers/community	Y

Submitted by CSO President:

*[Signature]*

Date:

2/19/2016

Park Manager Approval:

*[Signature]*

Date:

19 FEB 2016